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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
REVENUE

No. 440-F.T.

Dated, Howrah, the 3rd day of April, 2020

NOTIFICATION

(Corresponding Central Notification No. 12/2020-Central Tax)

In exercise of the powers conferred by section 148 of the West Bengal Goods and Services Tax Act, 2017 (West Ben. Act XXVIII of 2017), the Governor, on the recommendations of the Council, is pleased hereby to make the following amendment in this Department notification No. 680-F.T., dated the 23rd April, 2019, published in the Kolkata Gazette, Extraordinary, Part I:—

Amendment

In the said notification, in paragraph 2, the following proviso shall be *inserted*, namely: —

“Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** have furnished a return in **FORM GSTR-3B** under the West Bengal Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement of outward supply of goods or services or both in **FORM GSTR-1** of the said rules or the statement containing the details of payment of self-assessed tax in **FORM GST CMP-08** for all the tax periods in the financial year 2019-20.”

2. This notification shall be deemed to have come into force on the 21st March, 2020.

By Order of the Governor,

RAJSEKHAR BANDYOPADHYAY, IAS
Additional Secretary
to the Government of West Bengal.